

REGISTERED COMPANY NUMBER: 03336421 (England and Wales)  
REGISTERED CHARITY NUMBER: 1068623

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2018  
FOR**

**CARDIFF THIRD SECTOR COUNCIL (C3SC)**



Watts Gregory LLP  
Chartered Accountants & Statutory Auditors  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

	Page
Chairman's Report	1
Report of the Trustees	2 to 12
Report of the Independent Auditors	13 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 32

---

## **CARDIFF THIRD SECTOR COUNCIL (C3SC)**

### **CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2018**

---

In taking over as Chair recently from Richard Edwards, I am aware of the great strides taken by the organisation in the provision of infrastructure support services for the third sector in Cardiff in Richard's time as the Chair. He clearly recognised that the third sector is all about people, and the importance of supporting the delivery of invaluable services and activities that reflect the needs and interests of local communities, and also giving people a voice in the design and delivery of the facilities they access. I am pleased and proud to lead C3SC through its next phase of championing the third sector.

This year has been one of huge change and opportunity. We have seen significant developments in our own digital infrastructure, gained accreditation for our equality practices, our policy on paying the Real Living Wage and for our approach to managing wellness and wellbeing amongst our team of trustees, staff and volunteers.

We also took on new projects, and extended our activities of running grant programmes that seek to enable the local third sector to work alongside partners in delivering services that contribute to the realisation of the strategic ambitions for the City in these difficult economic times. We know our members contribute in so many ways by working with the most vulnerable people who are often socially, economically or otherwise disadvantaged to improve their wellbeing and health, increasing social capital and providing responsive and creative solutions that reduce demand on statutory services.

I would like to thank our funders, our staff, our volunteers and my fellow trustees many of whom, like me, are recent additions to C3SC's Board of Trustees. And mostly I would like to thank our members for all that you do to improve the lives of so many people and for giving us the opportunity to understand and voice your views and concerns. I look forward to meeting many more of you over the next year to better understand how we can support and represent you, contributing to the quality of life of the people of Cardiff. Meanwhile, please visit our website or email us at [enquiries@c3sc.org.uk](mailto:enquiries@c3sc.org.uk) to find out more about the support and services that we offer.

Paul Keeping  
Chair

## **CARDIFF THIRD SECTOR COUNCIL (C3SC)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

C3SC is the umbrella membership organisation that represents, campaigns for, supports and develops volunteering and the third sector in Cardiff, giving voice to the sector's needs and interests at local, regional and national level. We work together with our partner County Voluntary Councils and Wales Council for Voluntary Action as Third Sector Support Wales to provide an effective support structure for the third sector throughout Wales, and through this structure are in touch with a wide range of local and national organisational networks.

The purposes of the charity are to support a strong and active third sector, supporting the sector to have a positive impact on the quality of life of people in Cardiff and across Wales. We encourage community action - supporting individuals, groups and organisations to offer activities and services on a planned, sustainable basis through good governance, adequate funding, and supportive volunteering schemes, helping to enable a thriving third sector and opportunities to help shape public policies and services by sharing their experience and understanding of the needs and concerns of the diversity of local people within our community.

The vision that shapes our activities remains a strong, diverse and relevant voluntary and community sector in Cardiff.

C3SC's mission is to provide excellent support, advice and leadership, to promote volunteering and community action, and provide an influential voice for the third sector and volunteering in Cardiff.

C3SC's values are a belief that a strong and active third sector builds more resilient, cohesive, fair and inclusive communities, and gives people a meaningful say in their health, wellbeing and prosperity through community action and services. Our values are based on:

- Diversity - being accessible to all and placing positive value on people in the community and in the workplace
- Fairness - being ethical and opposed to injustice
- Honesty and integrity - upholding the values and independence of the third sector
- Accountability - being open, responsible and responsive
- Partnership - working with all those who help to achieve our vision
- Sustainability - ensuring our impact on the environment support people to live well, now and in the future

Our main objectives are to achieve the following outcomes:

- Well governed, effective and efficient third sector organisations
- A thriving and sustainable third sector
- Effective engagement in policy
- Active and involved citizens

The strategies used to achieve these aims and objectives are:

- Enabling good Governance & Financial Management
- Increasing the sector's capacity through support and development services, and facilitating networks and partnerships to promote effective collaboration and co-ordination
- Providing a collective voice for the third sector in Cardiff to enhance local policy-making
- Supporting and promoting active and involved citizenship through Volunteering

##### **Public benefit**

In shaping and planning our objectives and activities for the year, the trustees have considered the Charity Commission guidance on public benefit and has complied with the duty under section 17 of the Charities Act 2011. C3SC offers free membership and draws down grants and applies for funding enabling us to offer a range of services to individual members, community groups and organisations either free of charge or at hugely competitive prices. This, together with our ethos of championing equality and diversity, increases the affordability and access to our services and events.

The charity operates on an equal access basis for everyone and respects the rights of all the protected characteristics and its related responsibilities as set out in the Equalities Act 2010.

Our activities help to describe how we put these strategies in to action.

---

## **OBJECTIVES AND ACTIVITIES**

### **Grantmaking**

The trustees adhere to a policy that requires C3SC to publicise all grant schemes and invite applications from eligible organisation from every part of Cardiff. Applications are assessed against set criteria and recommendations made by advisory panels representing a wide cross section of expertise. Strict codes of conduct, including a register of interest, are adhered to.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Well governed, effective and efficient third sector organisations**

##### What did we do?

- 225 governance enquiries received and responded to
- 85 support sessions provided
- 4 Trustee network events facilitated
- 50 participants at trustee network events

##### How well did we do it?

- 100% - reporting satisfaction with sessions attended
- 100% - reporting growth in skills / use of knowledge acquired through advice / events

##### What difference did it make?

Good governance is an ongoing high priority for C3SC given the impacts strong governance has in terms of planning, developing and sustaining effective and resilient community action, supporting the third sector to thrive. Activity has included specific advice and support on setting up and starting a new charity, structure options, sources of funding, reporting, and trustees' roles and responsibilities. General advice on good governance and best practice were also given. The numbers of trustee enquiries have increased year on year and continually outperforms projections (129% achievement against the target in 2017-18). We have introduced a trustee network to provide one-to-many information and advice sessions, offering another strand to the breadth of work undertaken.

### **Quality Assurance and Standards**

C3SC supported the sector with promotion of GDPR information and training in February 2018, in preparation for legislation change in May 2018 (via our website, e-bulletins and training programme). Groups were signposted to the WCVA website and supported to access a search tool for umbrella organisations offering DBS checks, as currently there is no free service.

Information on PQASSO has been shared with groups and the opportunity to attend awareness sessions sent to members, with information displayed on the C3SC website.

Safeguarding Training with Children in Wales was provided as part of C3SC's training programme for members. It is required that trustees and those in regulated activity have an awareness of safeguarding, therefore C3SC offered this in response to the cost barrier experienced by smaller organisations with low income. 19 people from different organisations attended the course.

The C3SC Trustee Network held a regional event, in partnership with GVs and WCVA, which provided member organisations with the opportunity to receive information and advice from three solicitor firms that have expertise within not-for-profit constituted organisations. This meant third sector organisations were able to raise and clarify legal positions on a range of topics that could put their organisations at risk, including Tax and Employment Law.

### **In Addition**

We are being required by public sector partners to encourage Boards to consider working in consortia, in collaboration and in alignment with wider city strategies. These discussions are more challenging against the current backdrop of increasing levels of demand and reducing funding levels with more stringent requirements. There is a trend of organisations complaining that they are too busy trying to survive to start to support more ambitious changes.

Attendance at meetings as third sector representative including the Regional Partnership Board and Public Services Board (and various themed task groups), has featured raising awareness and providing information about third sector governance, community assets and the support for governance that C3SC is able to provide.

C3SC joined as a partner to a bid led by Ethnic Youth Support Team (EYST) along with our sister CVC's in Swansea and Wrexham, focussed on increasing the governance capacity within BME organisations through targeted recruitment and mentoring schemes. This is largely in response to representations from member BME groups for governance support, including through C3SC's BME forum.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

#### A thriving and sustainable third sector

##### What did we do?

- 85 one to one advice / support sessions held
- 7 funding events provided members opportunity to work with funders
- 117 funding event participants
- 292 funding enquiries received and responded to
- 11 organisations supported to plan for end of existing funding
- £2,074,996 of funding sought, with C3SC support

##### How well did we do it?

- £987,663 funding obtained by groups during 2017-18
- £235,556 of funding secured via C3SC managed grant / loan schemes

##### What difference did it make?

C3SC has provided bespoke support through a range of channels to support organisations to increase their sustainability and develop new services. This is normally an area of high demand, but with decreasing public sector funding available and increased competition for grant-award funding, whilst demands on services increase, we have been developing one to many solutions and focusing more intense one to one support on groups with greater need. Our work in the period included organising funding events. This included an event run in partnership with LocalGiving running a fundraising workshop supporting voluntary sector organisations to create online fundraising platforms and plan online appeals which was attended by 12 participants representing different organisations across the city. The evaluative feedback from the event rated it as being Excellent or Good.

Big Advice Day funding event was organised as part of Small Charity Week, to bring small charities and non-profit organisations together for free funding advice and 1:1 sessions on funding searches (via Open 4 Community), which was attended by 11 participants. This helped to increase fund-raising skills amongst smaller charities and groups that do not have capacity to employ people with these specific skills.

Another Big Lottery Funding Advice Session was held at our premises, for advisors from Big Lottery to meet groups that wish to apply for either of their programmes, Awards For All or People & Places. Total of 10 groups and members organisations attended and met the Big Lottery funding advisors for one-to-one advice, to receive comment on their funding proposal, highlight the availability of both grants, criteria, guidelines and application process. This was a successful event and its impact was highlighted in the positive feedback we received from the participants.

A funding event was held for members to meet advisors from Heritage Lottery, BBC Children in Need, SportsWales, Institute of Fundraising, and Cardiff Council Community Asset Transfer (CAT) Consultant. 50 participants from C3SC member organisations attended, reporting that it was helpful to be able to speak to the funders.

One to one support and bespoke support to groups with specific needs was provided to a broad range of groups offering a range of activities and services. We also supported BME organisations to develop services to respond to the tensions following the EU withdrawal referendum result, promoting greater community cohesions.

##### Open4Communities Funding Portal

The funding portal is used as one to one support to groups, and also at stands at events and as part of funding training. It is a real asset providing an easy and effective reference point for groups looking for funding for which there is a huge demand - Cardiff has the highest usage figures across all of the three measures of usage. However the cost of the portal proved to be prohibitive. Unfortunately the Open4Communities portal closed 31st March 2018. Following which an interim facility was put in place pending TSSW's development of a portal customised for Wales and which will be launched in 2018.

## CARDIFF THIRD SECTOR COUNCIL (C3SC)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

---

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Support for providers involved in Commissioning of Services

Cardiff Council held two workshops as part of the process of commissioning services for Young People, and we supported by organising follow-up sessions for providers to review and openly discuss the proposals for their feed-back to the commissioner. We assisted the commissioning process, collating sets of questions from providers for the commissioner at each stage, which were answered and promoted via Sell2Wales on each occasion. C3SC also supported providers with advice and information regarding the potential formation of consortia for tender applications. Some of the feed-back to the commissioner included specific questions related to consortia applications, as the current PPQ information is geared toward individual provider applications, and the development of consortia has implications in terms of the timelines providers need to meet the additional negotiation actions required for consortia development. The Council took on board the proposals, allowing additional time for consortia to be developed, recognising the many benefits of third sector organisations taking forward this approach.

C3SC arranged 'Commissioning Outcomes' training with New Economics Foundation training was arranged for Communities First Clusters, as part of support for Communities First exit process. There were 15 participants with each cluster represented, feedback included "Excellent and inspiring."

Third Sector Support Network members stated the desire to increase dialogue and influence commissioning and funding arrangements with the Local Authority and Health Bodies. This will be pursued in the first instance with Cardiff Council Procurement team member attending TSP Network in May 2018 to discuss the topic of Socially Responsible Procurement.

It has been challenging to support third sector through (ongoing) policy and commissioning changes in the context of continued budgets cuts affecting the sector. C3SC strives to provide ongoing solid support, advice and information to member organisations.

C3SC supported the distribution of grant funding

The Health and Social Care Facilitator supported the development of the Integrated Autism Service Third Sector Grant. The H&SCF is an active member of the IAS Programme Board which has been consistent in its view that the third sector is a key partner and, if possible, monies would be released to support services in the third sector. Slippage monies became available and the H&SCF was contacted to see if an IAS Third Sector Grant could be launched in a matter of days ahead of the Christmas holidays. The documents were prepared by the H&SCF and the Grant was launched on the 21 December 2017 across Cardiff and the Vale. 7 applications were received from 4 different organisations. A Grant Panel Chaired by the H&SCF with members from the IAS Programme Board and the IAS Team agreed to fund or part fund 4 of the 7 applications from 3 different organisations. Additional slippage monies became available in February 2018 and the unsuccessful organisation was offered the funding it had applied for, which they accepted. A total of £34,990 was awarded.

Cardiff and Vale Health Charity allocated a total of £25,000 for a Small Grants Programme to fund third sector community healthcare improvement projects in the region during 2018/19. The H&SCF helped to prepare the application form and guidance documents ahead of the launch, and promoted the opportunity to the Cardiff, Health, Social Care and Wellbeing Network, and the Children, Young People and Families Network and provided assistance to a number of organisations interested in membership of C3SC to be eligible to apply for the Grant.

Trowbridge and St Mellons wards in East Cardiff have been selected to receive Invest Local funding under the Building Community Trust programme. It will result in £1m being awarded to the community over a period of 10 years to enable local groups to provide solutions in response to local issues, needs and priorities. In the absence of a suitable body in the area, C3SC agreed to be nominated and was voted to be the fund-holder for the group. We have also been asked and will be implementing a programme of activity to increase the capacity of local groups to manage funding and monitor their activities.

In Addition

C3SC's work within an increasing tension between the legislative and policy drivers that demand a thriving third sector to take forward the aspirations around social action and enterprise, and the diminishing levels of particularly grant and philanthropic funding for the third sector is challenging.

Drop in Support Sessions have been increased to support the visibility and enable greater accessibility to C3SC's services and signposting / opportunities to work with the third sector. For example, ACE at the Dusty Forge has been very proactive in promoting the drop-in and staff in Fairwater Hub - and stated:

"What you are doing is really good and the community needs it".

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

We provided feedback to the Council on the plan to develop a Socially Responsible approach to procurement with an action plan in development to take forwards the recommendations. To which we received the following response:

"Thank you very much! We will definitely need your support in raising awareness, once we have a final draft it would be good to get together to discuss further steps."

C3SC has continued to develop good relationships with funders, feed-back from funders includes:

"As always, we're sending a big thank you to C3SC for all your support. (We are) looking forward to more collaboration in the months to come!"

### C3SC Training

#### What did we do?

- 36 training courses delivered
- 263 participants at training events
- 8 Funding specific training courses were held
- 63 participants at funding specific training

#### How well did we do it?

- 98% of participants reporting satisfaction with training received
- 93% of participants reporting growth in skills / use of knowledge acquired through training

#### What difference did it make?

Training is available and provided to groups enabling them to develop a fundraising strategy, governance, safeguarding, first aid, bid writing and other key skills. Participant feed-back included:

"The impact on me has been great...and has meant that the organisation now has a better placed fundraising strategy to move on with in the future."

#### In Addition

C3SC training program is developed in response to training and member feed-back, and promoted on the C3SC website and via monthly training e-bulletins. This has supported members and participants to develop their capacity according to development need, also resulted in a reduction in the numbers of courses cancelled due to low take up.

C3SC also supported external training to be delivered as part of the program, in partnership with external providers: Public Health - Food and Nutrition, Cardiff Council - WRAP, Selling to Cardiff - Commissioning and Procurement Information Session; Cardiff Met - Project Management, and WCVA - Safeguarding, Disclosure and Barring Service (DBS). GDPR training was also offered in preparation for change in Legislation May 2018.

### Effective engagement of the third sector in policy

#### What did we do?

- 1,757 community groups / organisations supported to contribute to strategic policy development and consultations
- 13 events hosted by Cardiff Council where C3SC staff supported with information / advice stands
- 12 networks supported
- 31 consultations sent to C3SC members and networks
- 33 contributions submitted to consultations, evidence reports and scrutiny

#### How well did we do it?

- 94% of participants reporting satisfaction with sessions attended
- 85% of participants reporting growth in skills / use of knowledge acquired through advice / events to influence change



## CARDIFF THIRD SECTOR COUNCIL (C3SC)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

---

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### What difference did it make?

C3SC actively promoted the third sector representation scheme, which is now used regularly by statutory partners seeking to appoint representatives from the third sector, to attend strategic meetings and working groups.

C3SC attended an Education Development Board meeting where the Cardiff Commitment was discussed. C3SC's representative proposed that the third sector could increase its delivery with funding pledged to the initiative by private sector businesses and suggested practical ways of ensuring high quality third sector provision is promoted and showcased, not only to schools but to business leaders presented with clear and easy opportunities to invest in third sector organisations that support young people.

C3SC sent a letter of introduction and congratulations to all local Councilors and AM's following the elections 2017, which has triggered different meetings and contacts, including a meeting between the CEO and the Leader of the Council with his agreement to be the keynote speaker at C3SC's AGM in November 2017.

A member of the TSDO team met with Cllr Elaine Simmons and gave an overview of the service which C3SC and the TSDO team offer, from which positive feedback was received and shared noting the need to work towards raising the educational aspirations and achievement of the Ely & Caerau area.

"I will definitely be sending people your way. With reduction in the Council's budget and anticipated services being affected, I can see the relevance of how you can support the community in view of the economic climate. We struggled for a year setting up a Trust, I wished I knew about you".

The BME Skills project focus is to bring new skills to the black, minority-ethnic (BME) third sector - through matching BME professionals / students / graduates with small BME groups - to work with them, using their skills and expertise, and to improve their governance, communications, fundraising, confidence and overall efficacy. Volunteer feedback included:

"Thank you for your encouraging words. I look forward for the opportunity to get involved in upcoming C3SC projects."

##### In Addition

TSDO's have set up C3SC Twitter account and shared information about drop in sessions across the community, information about the support C3SC TSDO Team, upcoming training, event and meetings and promoted campaigns. Twitter accounts include local Councillors in the respective area amongst its followers, who have re-tweeted details about the drop in community outreach support sessions. The West/South West TSDO twitter account has seen the numbers of followers doubled in the last quarter, demonstrating the information shared is having a wider reach.

English / Welsh bi-lingualism within the TSDO team has resulted in translating publicity posters so that they are also available in Welsh, with the added benefit of enabling them to be used to advertise in the Council-led hubs.

#### Volunteering

##### What did we do?

- 419 enquiries responded to on good practice in managing volunteers
- 67 local groups and organisations worked with to develop volunteering
- 451 volunteers placed (27% from BME backgrounds)
- 4 network meetings / sessions supporting and promoting good practice in working with volunteers to volunteer-involving organisations
- 1,454 people accessed Volunteering Wales website
- 4 volunteering training courses delivered
- 29 training participants

##### How well did we do it?

- 98% of participants reporting satisfaction with sessions attended
- 93% of participants reporting growth in skills / use of knowledge acquired through advice / events

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2018**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

What difference did it make?

During the period C3SC has overseen the implementation of a new staffing structure and changes in service delivery for the Volunteer Centre to optimise the reach and the support it provides across Cardiff's diverse communities.

We also further developed our outreach provision, including targeting services to increase accessibility for small community and hard-to-reach groups such as refugees and asylum seekers. One outcome of this activity was successfully referring 47 refugees and asylum seekers to take up volunteer opportunities.

The levels of volunteering amongst BME communities and women groups' participation has increased, with over 50% of those placed reporting taking up volunteering roles for the first time.

The development of outreach increased the numbers of people accessing volunteering support, and enabled other support needs to be addressed - decreasing digital exclusion and providing basic ICT skills for example, including signposting for Introductory IT courses, and confidence building with individuals who are nervous about making telephone calls in relation to volunteering and other enquiries, including assisting with 'telephone scripts' to help prompt individuals cover what they need during phone calls. This also helped to increase people's confidence in communicating in English when this is not their first language. The feedback from the partners and volunteers has been amazing, including:

"This is adding value to my life". "Now I feel I will be useful". "This is the first time such an accessible arrangement has been put in place." "Can you help my friends too?"

The Volunteer Centre increased the use of social media and visibility for volunteering. Organisations and individuals have contacted via Twitter and Facebook, resulting in an over 70% increase in activities and impressions on Twitter and Instagram. Social Media has been used for specific campaigns, for example, a twitter campaign promoting employee supported volunteering.

C3SC Volunteer Centre continued to support a Youth Led Grant Panel (YLGP) to oversee the grant making process. 9 YLG panel members worked diligently to promote grant applications. Applications were received via video, and:

- The Youth Led Grant was used to fund 4 projects
- A combined attendance of 600+ at events / projects organized via the YLG: "It is great to see so many young people coming together and developing an idea like this."
- 176 new young volunteers were attracted to volunteering for the first time
- 1 of the YLGP members secured paid employment with a third sector organisation, crediting this in part to her increased confidence and engagement via the YLGP
- 11 young people registered to volunteer at a StreetGames MultiSport event
- 28 volunteers were placed on the MV award programme, with 28 receiving 50 hour certificates, and 4 volunteers receiving 200 hour certificates

C3SC Volunteer Centre also:

- Supported Wales Millennium Centre to develop and launch its first volunteer programme resulting in over 65 people being placed
- Supported Aspire project coordinator from the YMCA, resulting in 20 individuals being placed
- Engaged with ongoing process of connecting with youth oriented establishments such as schools, colleges and youth clubs
- Lead a social media campaign to encourage organisations to recognise and reward their volunteers in the lead up to Volunteering Week in June
- Took part in the organisation of the Black History Youth Award 2017
- Volunteer Coordinators Network meetings were held quarterly
- Took part in a BBC TV programme (filmed in Ebbw Vale) to discuss the role of volunteering in the Welsh skills and job market

C3SC not only provides services that enable more people to benefit from volunteering, we also rely on volunteers, enabling greater access whilst lowering staff costs. Our volunteers are local community members who are valued members of the team. We are delighted to offer comprehensive induction and access to our training opportunities.

Feed-back received included:

"It is going well and I really like the tasks. I have learnt and done lots of things which I have not done before."

## CARDIFF THIRD SECTOR COUNCIL (C3SC)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

---

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### **Supporting the third sector to have a positive impact on the quality of life of people in Cardiff**

Community development support was provided in the largest Communities First cluster in Wales by the East Cardiff, Llanedeyrn and Pentwyn (ECLP) Project. The Project is hosted by C3SC and worked with some of the most excluded people and families in the city to tackle poverty and improve community health, learning and prosperity. The programme benefitted local people and families through its provision of targeted projects, each incorporating initiatives and activities to promote participation and inclusion by members of the local community, as well as facilitating links with other providers and supporting people to explore the development of their own local enterprises.

##### What did we do?

- 4,581 people attended and actively participated in ECLP cluster's sessions/events/activities during 2017-18, the final year of operation
- 794 went on to participate in at least one of the project activities
- 674 became involved in volunteering activities

##### How well did we do it?

An example of the work undertaken includes our involvement with Young People who are NEET (Not in Education, Employment or Training).

##### Over the year:

- 9 went on to enrol in college
- 5 gained full time employment
- 6 completed the construction course
- 5 undertook CSCS training
- 1 completed Asbestos training
- 3 completed work experience
- 2 received support to find funding for household goods which has reduced the pressure at home allowing them to secure full time employment

##### What difference did it make?

We mentored 8 ASB young people intensively and up-skilled 25 young people in bike maintenance. 30 community members benefited from their bicycle being repaired whilst 4 volunteers were fully engaged in supporting the Bike hut to run every week.

As a legacy, we worked closely with some of our hard to reach NEETs young people and families through our # Not in my school project delivered by Full Circle Education. The weekly sessions ran until the end of March and then the newsletter was published in early spring.

"The engagement in Eastern High and St Teilos schools has been amazing with lots of interest from both young males and females in taking part."

Welsh Government's decision to discontinue the programme has impacted on community capacity, as well as C3SC's ability to respond to the needs in the area. The remaining small team of Development Officers look forward to doing all we can to support any successor programmes as we also aim to mitigate the impact across all levels of organisational capacity.

## **CARDIFF THIRD SECTOR COUNCIL (C3SC)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

---

#### **FINANCIAL REVIEW**

##### **Financial position**

The total income for the year was £1,279,734 (2017 - £1,588,579). Net incoming resources amounted to £27,957 (2017 - £3,923). Full details can be found in the attached financial statements.

##### **Investment policy and objectives**

The Memorandum and Articles of Association govern the trustees' investment powers. The trustees continue to monitor its policy of keeping any surplus as liquid funds in interest bearing accounts that can be accessed readily.

##### **Reserves policy**

The Board of Trustees has reviewed its policy in recent years for the unrestricted funds not committed or invested in tangible fixed assets (free reserves) held by the charity should be managed on a going concern basis; that is the free reserves should exceed the minimum amount required to provide a minimal level of service whilst focussing on securing additional funds. The view of the Board of Trustees is that if there were a significant drop in funding, reserves of this level would enable the charity to continue the current activities until alternative funding had been secured. The current level of free reserves, being unrestricted reserves of £421,331 less fixed assets of £3,757, is £417,574. Due to the unreliability of levels of funding, the level identified to continue to operate and meet core costs for 12 months to maintain and achieve business continuity is £425,000.

#### **FUTURE PLANS**

Cardiff has the fastest growing population of all the core cities in the United Kingdom - an extra 50,000 people are projected to be living in the city by 2025. Despite housing almost 10% of the nation's population, we receive only a little over 5% of the TSSW funding from WG at the same time as predictions indicate a further time ahead where there will be less money for public services and greater uncertainty around the impacts of the UK's exit from the EU. Demand for services is already outstripping supply and citizens currently rely heavily on state funded services. We recognise the vital role the third sector has in enabling the changes that are needed to respond to these challenges which, in turn, will support inclusive communities and build capacity in individuals to sustainably tackle issues such as poverty, skills, wellbeing, health, care and unemployment. We will be introducing more projects and grant programmes as our role of championing and supporting the third sector becomes ever more central as we move forward to further developing citizen-centred, preventative services that support people to live independent and fulfilling lives.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Cardiff Third Sector Council (C3SC) is a company limited by guarantee and is a registered charity. Its governing documents are the Memorandum and Articles of Association. Following a review, these were revised and approved at the Annual General Meeting in January 2011.

##### **Recruitment and appointment of new trustees**

C3SC's Memorandum and Articles of Association provide for a board of not more than 15 members. Trustees are appointed by the members of the charity at the Annual General Meeting and are chosen from C3SC's membership of individuals and organisations supportive of the aims and objectives of the charity. At every Annual General Meeting Trustees who are eligible based on their term of office (every three years) retire from the Board. Retiring trustees are eligible to stand for re-election for a maximum of three terms. C3SC's Board may at any time co-opt people to serve in addition to the elected members. All members of the Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are disclosed in the notes to the financial statements.

##### **Organisational structure**

C3SC is a membership organisation. Membership is open to organisations and individuals that operate in C3SC's area of benefit and are supportive of the charity's aims. Full members nominate and elect C3SC's Board.

The charity is strategically managed by the Board of Trustees. The Board provide C3SC's long term vision and are supported by the Senior Management Team in protecting its reputation and values. Quarterly Trustee Board meetings are held and are supported by meetings of the five Sub-committees and Working Groups - Executive, Strategic Planning, Marketing, Equality and Diversity and Policy/Quality Management. In addition a joint planning meeting is held annually to review and influence the organisation's strategy and direction involving all trustees and staff members.

The Board employs an operational team of 36 staff and over 60 volunteers, led by the Chief Executive Officer; they have responsibility for operational delivery to achieve the charity's strategic objectives. The Chief Executive Officer is supported by a team of three Senior Managers who line manage the projects, core team, finance and support staff and the team of volunteers that we attract who help to support our work.

## **CARDIFF THIRD SECTOR COUNCIL (C3SC)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

---

#### **Induction and training of new trustees**

Trustee Board members complete Application, Skills Audit and Declaration of Interest forms to identify the knowledge, skills and interests they bring to the organisation and the Board. Newly appointed trustees are supported through a comprehensive induction session and pack explaining the organisation, its structure, policies and procedures and the roles and responsibilities of the Trustee Board, sub-committees and members. Trustees are provided with opportunities to access training - including sessions on equality and diversity, to join sub-groups and and to familiarise themselves with the organisation.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03336421 (England and Wales)

##### **Registered Charity number**

1068623

##### **Registered office**

Baltic House  
Mount Stuart Square  
Cardiff Bay  
CARDIFF  
CF10 5FH

##### **Trustees**

Paul Keeping	- appointed 17 May 2018
Richard Edwards	- resigned 13 March 2018
Michael Flynn	- resigned 16 November 2017
Judith John	
Terry Price	
Althea Collymore	
Jacob Dafydd Ellis	- resigned 16 November 2017
Sophie Taylor	- resigned 11 May 2018
Jan Walsh	- appointed 18 May 2017, resigned 6 March 2018
Martin Warren	- appointed 18 May 2017
Anthony James Thomas	- appointed 4 May 2018
Victoria Walters	- appointed 4 May 2018
Ginger Wiegand	- appointed 4 May 2018
Mohammed Field	- appointed 27 June 2018
Raymond Kemp	- appointed 30 May 2018

##### **Company secretary**

Sheila Hendrickson-Brown

##### **Senior staff**

Sheila Hendrickson- Brown - Chief Executive Officer  
Mary Duckett - Operations Manager  
Ebed Akotia - Volunteer Centre Manager  
Mair Henry - Finance and Office Manager (until June 2018)  
Wendy Marinos - Cluster Manager (until March 2018)

##### **Auditors**

Watts Gregory LLP  
Chartered Accountants & Statutory Auditors  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

##### **Bankers**

Unity Trust Bank PLC  
Nine Brindleyplace  
BIRMINGHAM  
B1 2HB

## CARDIFF THIRD SECTOR COUNCIL (C3SC)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

---

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cardiff Third Sector Council (C3SC) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

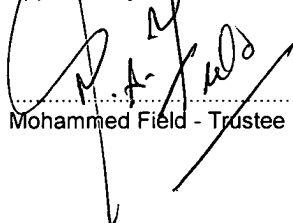
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### AUDITORS

The auditors, Watts Gregory LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 15 NOV 2018 and signed on its behalf by:



.....  
Mohammed Field - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARDIFF THIRD SECTOR COUNCIL (C3SC)**

---

### **Opinion**

We have audited the financial statements of Cardiff Third Sector Council (C3SC) (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARDIFF THIRD SECTOR COUNCIL (C3SC)

---

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julia Mortimer (Senior Statutory Auditor)  
for and on behalf of Watts Gregory LLP  
Chartered Accountants & Statutory Auditors  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

19 December 2018



**CARDIFF THIRD SECTOR COUNCIL (C3SC)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted fund £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	352,709	-	352,709	235,363
<b>Charitable activities</b>	5				
Sector support and development		9,726	916,944	926,670	1,352,730
Investment income	4	<u>355</u>	<u>-</u>	<u>355</u>	<u>486</u>
<b>Total</b>		362,790	916,944	1,279,734	1,588,579
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Sector support and development		<u>321,903</u>	<u>929,874</u>	<u>1,251,777</u>	<u>1,584,656</u>
<b>NET INCOME/(EXPENDITURE)</b>		40,887	(12,930)	27,957	3,923
<b>Transfers between funds</b>	19	<u>(500)</u>	<u>500</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		40,387	(12,430)	27,957	3,923
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		380,944	19,571	400,515	396,592
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>421,331</u>	<u>7,141</u>	<u>428,472</u>	<u>400,515</u>

The notes form part of these financial statements

**CARDIFF THIRD SECTOR COUNCIL (C3SC)**

**BALANCE SHEET  
AT 31 MARCH 2018**

	Notes	Unrestricted fund £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	3,757	-	3,757	21,564
<b>CURRENT ASSETS</b>					
Debtors	16	7,749	17,389	25,138	4,357
Cash at bank and in hand		<u>435,680</u>	<u>73,077</u>	<u>508,757</u>	<u>491,215</u>
		443,429	90,466	533,895	495,572
<b>CREDITORS</b>					
Amounts falling due within one year	17	(25,855)	(83,325)	(109,180)	(116,621)
<b>NET CURRENT ASSETS</b>		<u>417,574</u>	<u>7,141</u>	<u>424,715</u>	<u>378,951</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>421,331</u>	<u>7,141</u>	<u>428,472</u>	<u>400,515</u>
<b>NET ASSETS</b>		<u>421,331</u>	<u>7,141</u>	<u>428,472</u>	<u>400,515</u>
<b>FUNDS</b>	19				
Unrestricted funds				421,331	380,944
Restricted funds				<u>7,141</u>	<u>19,571</u>
<b>TOTAL FUNDS</b>				<u>428,472</u>	<u>400,515</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved for issue by the Board of Trustees on 15 Nov 2018 and were signed on its behalf by:

  
Mohammed Field - Trustee

The notes form part of these financial statements

**CARDIFF THIRD SECTOR COUNCIL (C3SC)****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2018**

---

	Notes	2018 £	2017 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>17,187</u>	<u>129,560</u>
<b>Net cash provided by (used in) operating activities</b>		<u>17,187</u>	<u>129,560</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		-	(7,111)
Interest received		<u>355</u>	<u>486</u>
<b>Net cash provided by (used in) investing activities</b>		<u>355</u>	<u>(6,625)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		17,542	122,935
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>491,215</u>	<u>368,280</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>508,757</u>	<u>491,215</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2018

---

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	27,957	3,923
<b>Adjustments for:</b>		
Depreciation charges	8,993	8,687
Loss on disposal of fixed assets	8,814	-
Interest received	(355)	(486)
(Increase)/decrease in debtors	(20,781)	85,212
(Decrease)/increase in creditors	<u>(7,441)</u>	<u>32,224</u>
<b>Net cash provided by (used in) operating activities</b>	<u>17,187</u>	<u>129,560</u>

**1. STATUTORY INFORMATION**

Cardiff Third Sector Council is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is Third Floor, Baltic House, Mount Stuart Square, Cardiff, CF10 5FH.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations are to provide specialist advice, support, and information to local third sector organisations on issues that affect them, including funding and governance.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Cardiff Third Sector Council meets the definition of a public benefit entity as demonstrated within the Report of the Trustees.

There have been no material departures from Financial Reporting Standard 102.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

This includes capital grants.

**Donations and legacies income**

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Income from charitable activities**

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

**Investment income**

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

**2. ACCOUNTING POLICIES - continued**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs includes, finance costs, staff costs, general office and administration costs and governance costs which support the charities programmes and activities. These costs have been allocated based on an estimate of time or resources as appropriate.

**Tangible fixed assets**

Fixed assets in excess of £250 are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	- 25% straight line
----------------------------------	---------------------

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Debtors**

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Employee benefits**

When employees have rendered service to the company, short-term employee benefits to which employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

**Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Termination payments**

The charitable company recognises termination benefits as a liability and an expense only when the entity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

**3. DONATIONS AND LEGACIES**

	2018 £	2017 £
Grants	<u>352,709</u>	<u>235,363</u>

Grants received, included in the above, are as follows:

	2018 £	2017 £
Communities First Grant	2,750	2,321
Wales Council for Voluntary Action/LVS Grant	185,539	132,382
Cardiff City Council	144,000	80,240
Cardiff and Vale University Health Board Core Grant	<u>20,420</u>	<u>20,420</u>
	<u>352,709</u>	<u>235,363</u>

**4. INVESTMENT INCOME**

	2018 £	2017 £
Deposit account interest	<u>355</u>	<u>486</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2018 £	2017 £
Training and events	4,996	6,166
Facilities income	930	264
Management and service charge	3,800	3,598
Grants	<u>916,944</u>	<u>1,342,702</u>
	<u>926,670</u>	<u>1,352,730</u>

**CARDIFF THIRD SECTOR COUNCIL (C3SC)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above, are as follows:

	2018 £	2017 £
Communities First Grant	501,559	699,545
Communities First Grant PDG	-	769
Big Lottery Fund - Long Term Conditions Grant	-	17,157
Cardiff and Vale University Health Board	38,285	38,285
Big Lottery Fund - Co-Creating Healthy Change Grant	86,912	272,723
Cardiff Third Sector Partnership	96,000	143,760
Cardiff Council CVC	-	15,253
WCVA CVC	-	45,430
Communities for Work	83,254	60,794
WCVA GwirVol Grant	180	12,800
WCVA GwirVol Youth Led Grants	5,000	14,682
South Wales Police Youth Trust	-	3,000
Intermediate Care Fund	-	18,504
Cardiff and Vale University Health Board - Wellbeing in Action	25,000	-
Vale of Glamorgan Council - Hau Third Sector Fund	38,800	-
Cardiff County Council - Integrated Autism Service	34,990	-
Invest Local - Building Communities Trust	650	-
Ethnic Youth Support Team	6,314	-
	<u>916,944</u>	<u>1,342,702</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 7) £	Grant funding of activities (See note 8) £	Support costs (See note 9) £	Totals £
Sector support and development	<u>865,408</u>	<u>230,449</u>	<u>155,920</u>	<u>1,251,777</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2018 £	2017 £
Staff costs	683,777	837,217
Rent, rates, light, heat and insurance	32,903	43,969
Telephone	19,367	16,097
Postage and stationery	1,988	3,806
Sundries	2,374	82
Repairs and maintenance	482	1,081
ICT supplies and support	8,588	8,668
Publications and subscriptions	1,966	1,634
Staff travel and subsistence	5,586	8,195
Staff training and recruitment	4,924	3,903
Equipment leasing	7,444	8,367
Project costs	68,134	107,887
Health insurance	1,302	1,529
Bank charges	963	571
Network, events and community involvement	9,062	20,343
Depreciation	7,734	7,731
Loss on sale of assets	8,814	-
	<u>865,408</u>	<u>1,071,080</u>



**CARDIFF THIRD SECTOR COUNCIL (C3SC)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018****8. GRANTS PAYABLE**

	2018 £	2017 £
Sector support and development	<u>230,449</u>	<u>367,527</u>

The following grants totalling £230,449 have been paid to organisations by the charity during the year in furtherance of charitable objectives:

Grants paid under Big Lottery Fund - Co-Creating Healthy Change Project:

	2018 £
Cardiff and Vale Action for Mental Health	9,199
Diverse Cymru	9,599
Nexus	7,592
Hafal	17,073
Media Academy Cardiff Limited	5,259
Reclaim of underspent grant	<u>(67)</u>
	<u>48,655</u>

Grants paid under Cardiff Third Sector Partnership:

	2018 £
Diverse Cymru	48,000
Race Equality First	<u>48,000</u>
	<u>96,000</u>

Grants paid under GwirVol Youth Lead grants:

	2018 £
ProMo Cymru	700
Cardiff Youth Council	1,900
Cathays and Central Youth and Community Project	900
Full Circle Education	1,000
Grangetown Community Action	<u>1,000</u>
	<u>5,500</u>

Grants paid under the Intermediate Care Fund:

	2018 £
ADHD Cardiff	496
Mirus Wales	3,000
Vision 21 (Cyfle Cymru)	<u>3,008</u>
	<u>6,504</u>

**CARDIFF THIRD SECTOR COUNCIL (C3SC)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**8. GRANTS PAYABLE - continued**

Vale of Glamorgan Council - Hau Third Sector Fund:

	2018 £
Horn Development Association	4,700
The Food Shed	1,224
Cycle Training Wales	1,395
Cathays and Central Youth and Community Project	3,040
Action for Elders	4,687
St Peter's Community Hall and Gardens	1,600
YMCA Barry	4,830
Cardiff and Vale Action on Mental Health	2,482
Innovate Trust	3,168
Rubicon Dance	936
The Art of Wellbeing Wales	2,498
Sport Cardiff	3,240
Cardiff City Football Club Foundation	5,000
	<u>38,800</u>

Cardiff County Council - Integrated Autism Service:

	2018 £
The Autism Directory	9,990
Autism Spectrum Connections Cymru	17,000
Green Shoots (Horticulture)	6,000
The Intersensory Club	2,000
	<u>34,990</u>

**9. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Sector support and development	<u>44,523</u>	<u>50,144</u>	<u>14,288</u>	<u>46,965</u>	<u>155,920</u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2018 £	2017 £
Auditors' remuneration	5,628	4,793
Depreciation - owned assets	8,993	8,687
Deficit on disposal of fixed asset	<u>8,814</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 or for the year ended 31 March 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 or for the year ended 31 March 2017.

**12. STAFF COSTS**

	2018	2017
	£	£
Wages and salaries	686,153	818,172
Social security costs	62,631	74,559
Other pension costs	<u>42,069</u>	<u>46,841</u>
	<u>790,853</u>	<u>939,572</u>

The average monthly number of employees during the year was as follows:

	2018	2017
Average number of employees	<u>28</u>	<u>36</u>
Equivalent full time employees	<u>24</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits paid during the year was £156,881 (2017: £164,679).

There were termination payments made in the year of £10,120 (2017: £Nil).

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	235,363	-	235,363
<b>Charitable activities</b>			
Sector support and development	10,028	1,342,702	1,352,730
Investment income	486	-	486
<b>Total</b>	<b>245,877</b>	<b>1,342,702</b>	<b>1,588,579</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Sector support and development	216,828	1,367,828	1,584,656
<b>Total</b>	<b>216,828</b>	<b>1,367,828</b>	<b>1,584,656</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>29,049</b>	<b>(25,126)</b>	<b>3,923</b>
<b>Transfers between funds</b>	<b>1,618</b>	<b>(1,618)</b>	<b>-</b>
 <b>Net movement in funds</b>	<b>30,667</b>	<b>(26,744)</b>	<b>3,923</b>
<b>Total funds brought forward</b>	<b>350,277</b>	<b>46,315</b>	<b>396,592</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>380,944</b>	<b>19,571</b>	<b>400,515</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**14. FINANCIAL INSTRUMENTS**

	2018	2017
	£	£
<b>Financial assets</b>		
Financial assets that are debt instruments measured at amortised cost	<u>523,286</u>	<u>495,572</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<u>92,978</u>	<u>106,621</u>

Financial assets measured at amortised cost comprise cash at bank, trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

**15. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2017	45,169
Disposals	<u>(27,812)</u>
At 31 March 2018	<u>17,357</u>
<b>DEPRECIATION</b>	
At 1 April 2017	23,605
Charge for year	8,993
Eliminated on disposal	<u>(18,998)</u>
At 31 March 2018	<u>13,600</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>3,757</u>
At 31 March 2017	<u>21,564</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade debtors	6,797	3,856
Other debtors	1,418	501
Prepayments and accrued income	<u>16,923</u>	-
	<u>25,138</u>	<u>4,357</u>

## CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

## 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	25,965	7,605
Social security and other taxes	16,202	-
Other creditors	23,635	34,508
Credit cards	-	4,534
Accruals and deferred income	<u>43,378</u>	<u>69,974</u>
	<u>109,180</u>	<u>116,621</u>

## 18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018 £	2017 £
Within one year	8,637	33,243
Between one and five years	<u>-</u>	<u>11,313</u>
	<u>8,637</u>	<u>44,556</u>

Total lease payments recognised as an expense in the year was £37,060 (2017: £35,492).

## 19. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
<b>Unrestricted funds</b>				
General fund	380,944	40,887	(500)	421,331
<b>Restricted funds</b>				
BLF Co-Creating Healthy Change Grant	8,052	(8,052)	-	-
Cardiff and Vale University Health Board Scheme - Joint Working Fund	-	385	-	385
Cardiff Volunteer Centre	1,927	(1,927)	-	-
WCVA GwirVol	88	(88)	-	-
WCVA GwirVol Youth Led Grants	-	(500)	500	-
South Wales Police Youth Trust	3,000	-	-	3,000
Intermediate Care Fund	6,504	(6,504)	-	-
Cardiff and Vale University Health Board - Wellbeing in Action	-	1,371	-	1,371
Invest Local - Building Communities Trust	-	650	-	650
BME Skills Project	-	<u>1,735</u>	<u>-</u>	<u>1,735</u>
	<u>19,571</u>	<u>(12,930)</u>	<u>500</u>	<u>7,141</u>
<b>TOTAL FUNDS</b>	<u>400,515</u>	<u>27,957</u>	<u>-</u>	<u>428,472</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	362,790	(321,903)	40,887
<b>Restricted funds</b>			
BLF Co-Creating Healthy Change Grant	86,912	(94,964)	(8,052)
Cardiff and Vale University Health Board Scheme - Joint Working Fund	38,285	(37,900)	385
Communities First Fund	501,559	(501,559)	-
Cardiff Third Sector Partnership	96,000	(96,000)	-
Cardiff Volunteer Centre	-	(1,927)	(1,927)
Communities for Work	83,254	(83,254)	-
WCVA GwirVol	180	(268)	(88)
WCVA GwirVol Youth Led Grants	5,000	(5,500)	(500)
Intermediate Care Fund	-	(6,504)	(6,504)
Cardiff and Vale University Health Board - Wellbeing in Action	25,000	(23,629)	1,371
Hau Third Sector Fund	38,800	(38,800)	-
Invest Local - Building Communities Trust	650	-	650
BME Skills Project	6,314	(4,579)	1,735
Integrated Autism Service	34,990	(34,990)	-
	916,944	(929,874)	(12,930)
<b>TOTAL FUNDS</b>	<u>1,279,734</u>	<u>(1,251,777)</u>	<u>27,957</u>

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
<b>Unrestricted Funds</b>				
General fund	350,277	29,049	1,618	380,944
<b>Restricted Funds</b>				
BLF Co-Creating Healthy Change Grant	5,250	2,802	-	8,052
Cardiff and Vale University Health Board Scheme - Joint Working Fund	-	(83)	83	-
Communities First Fund	30,599	(30,599)	-	-
Communities First PDG Fund	-	769	(769)	-
Cardiff Third Sector Partnership	10,466	(9,534)	(932)	-
Cardiff Volunteer Centre	-	1,927	-	1,927
WCVA GwirVol	-	88	-	88
South Wales Police Youth Trust	-	3,000	-	3,000
Intermediate Care Fund	-	6,504	-	6,504
	46,315	(25,126)	(1,618)	19,571
<b>TOTAL FUNDS</b>	<u>396,592</u>	<u>3,923</u>	<u>-</u>	<u>400,515</u>

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	245,877	(216,828)	29,049
<b>Restricted funds</b>			
BLF Co-Creating Healthy Change Grant	272,723	(269,921)	2,802
Cardiff and Vale University Health Board Scheme - Joint Working Fund	38,285	(38,368)	(83)
BLF Long Term Conditions Fund	17,157	(17,157)	-
Communities First Fund	699,545	(730,144)	(30,599)
Communities First PDG Fund	769	-	769
Cardiff Third Sector Partnership	143,760	(153,294)	(9,534)
Cardiff Volunteer Centre	60,683	(58,756)	1,927
Communities for Work	60,794	(60,794)	-
WCVA GwirVol	12,800	(12,712)	88
WCVA GwirVol Youth Led Grants	14,682	(14,682)	-
South Wales Police Youth Trust	3,000	-	3,000
Intermediate Care Fund	18,504	(12,000)	6,504
	1,342,702	(1,367,828)	(25,126)
<b>TOTAL FUNDS</b>	<u>1,588,579</u>	<u>(1,584,656)</u>	<u>3,923</u>



19. MOVEMENT IN FUNDS - continued

The **BLF Co-Creating Healthy Change Grant** supports C3SC, in partnership with Vale Centre for Voluntary Services, to manage a portfolio of ten projects in Cardiff and the Vale of Glamorgan which benefit those with long-term health conditions, young people who are not in education, employment or training and people with learning disabilities.

The **Cardiff and Vale University Health Board Scheme** funds C3SC to support and promote joint working between voluntary and statutory organisations involved in health and social care.

**Communities First** is a Welsh Government sponsored regeneration initiative to identify and support disadvantaged people within Eastern Cardiff, Llanedeyrn and Pentwyn with the aim of contributing to alleviating persistent poverty by creating prosperous, learning and healthier communities within the cluster area.

**Cardiff Third Sector Partnership fund** represents the funds received from Cardiff County Council for direct distribution to Diverse Cymru and Race Equality First.

**Communities for Work P1 / P3 - CFW** was designed in response to the Tackling Poverty Action Plan 2013. It is jointly funded by the Welsh Government, the Department for Work and Pensions and the European Social Fund. The programme targets long term unemployed and economically inactive adults and 16-24 year olds not in employment education or training. It seeks to increase their employability and to move them into or closer to employment.

**Cardiff Volunteer Centre** is funded by Cardiff Council and WCVA. The WCVA funding was to achieve the following planned impacts:

- More people, organisations and communities in Wales benefiting from volunteer involvement.
- Individuals have high quality volunteering experiences.
- Volunteers support the sustainability and governance of services and community resilience.
- The contribution of volunteering to the well-being of Wales is championed and recognised.

The Cardiff Council funding was to ensure Cardiff benefits from active involvement and engagement of its citizens in voluntary action C3SC will run an effective specialist volunteer centre that provides:

- Brokerage
- Delivers volunteer development functions
- Marketing and promoting volunteering through promotional events and campaigns.
- Good Practice Development
- Developing Volunteer Opportunities
- Policy Response and Campaigning
- Strategic responsibility for the support and development of the local volunteering infrastructure

**WCVA GwirVol** - GwirVol is a uniquely Welsh, diverse partnership, promoting, supporting and driving forward youth volunteering.

**WCVA GwirVol Youth Led Grants** was set up to fund and support 10 diverse youth focussed groups across Cardiff, whose objectives were to increase the participation and influence of young people aged 14-25 in the local community.

**South Wales Police Youth Trust** - This trust supports individuals, projects and organisations that divert young people from crime and anti-social behaviour. C3SC was awarded this grant to encourage young people into Volunteering. The activities of the South Wales Police Youth Trust focus on grant giving with the aim of improving the quality of life of young people who live in the South Wales Police area. This is achieved by focusing on support for projects and activities which divert young people away from crime, anti-social behaviour and substance misuse.

The aim of the 2016-17 **Intermediate Care Fund (ICF)** is to drive and enable integrated working between social services, health and housing and the third and independent sectors. The focus of the intermediate care fund in 2014-15 and 2015-16 has been on integrated working to help avoid unnecessary hospital admissions, or inappropriate admission to residential care, as well as preventing delayed discharges from hospital. The 2016-17 funding will continue to support initiatives in relation to supporting older people to maintain their independence and remain at home, avoiding unnecessary hospital admissions and delayed discharges. However, the scope of the integration agenda is now being extended to look at the development of integrated care and support services for other groups of people.

**19. MOVEMENT IN FUNDS - continued**

**Wellbeing in Action** is a pilot project funded through the Cardiff and Vale Public Health team, and delivered in partnership with GVS with the aim of working with communities to pilot approaches to increasing community networks as a model of improving wellbeing. The network model provides an asset based approach supporting the health and wellbeing of the populations and foster community resilience by linking up and enhancing activity that is already going on locally.

The **Hau Third Sector Fund** is a grant programme to fund new and innovative third sector preventative community activities and services in Cardiff and the Vale. It aims to help deliver solutions around prevention and early intervention to locally help to meet the four fundamental principles of the Social Services and Wellbeing (Wales) Act 2014.

The **Integrated Autism Service** is a small grant scheme to support the development of an all-age integrated service for people with ASD involving health and social care staff working closely with education and third sector providers to ensure a cohesive approach to diagnosis and support.

The aim of the **BME Skills Project** is to bring together the skills and experience of BME people, particularly in the private sector and young graduates, in to the community sector, to help to provide an appropriate response to the governance and support needs of BME community groups and organisations and help them prosper. The project will engage with larger employers in the private sector and public sector and with universities with the aim of recruiting BME professionals and young graduates with specific skills to offer community groups as mentors or trustees.

**Invest Local** is a 10-year programme funded by the Big Lottery Fund and managed by Building Communities Trust (BCT). The programme of funding supports communities in Trowbridge and St Mellons to create positive and long-lasting change, building on the strengths, skills and talents of individuals, groups and organisations in those communities. The community decides, through the Steering Group, how they want their area to develop and how the funding - of £1m over 10 years - will be used. C3SC is the nominated fund holder for the Group.

**Transfers between funds**

A transfer of £500 was made from the general fund to the WCVA GwirVol Youth Led Grants fund, to cover an overspend in the year.

**20. PENSION COMMITMENTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £42,069 (2017: £46,841). Contributions outstanding at the year end amounted to £Nil (2017: £Nil).

**21. RELATED PARTY DISCLOSURES**

There are no related party transactions which required disclosure.